

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Ciukaj  
DOCKET NO.: 05-22525.001-C-1 and 05-22525.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joseph Ciukaj, the appellant, and the Cook County Board of Review.

The subject property is improved with two three-story, apartment buildings with each containing 5,544 square feet of building area. The buildings are approximately 29 years old and are located on 11,100 square foot sites in Palatine Township, Cook County.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. In support of this inequity argument the appellant submitted a grid analysis with three comparable properties. The appellant submitted the final decisions issued by the Cook County Board of Review establishing a total assessment for the subjects of \$46,270 and \$46,327, respectively. The appellant asserts the subjects' improvement assessments are \$40,498 and \$40,555 or \$7.30 and \$7.32, respectively, per square foot of building area. Based on this evidence the appellant requested that each of the subjects' improvement assessments be reduced to \$23,600 or \$4.26 per square foot of building area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

Docket No.	Parcel No.	Land	Improv.	Total
05-22525.001-C-1	02-15-210-016-0000	5,772	23,600	\$29,372
05-22525.002-C-1	02-15-210-015-0000	5,772	23,600	\$29,372

Subject only to the State multiplier as applicable.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The appellant presented assessment data on three equity comparables that were similar to the subject in design, exterior construction and age. They had improvement assessments ranging from \$23,690 to \$23,735 or \$3.46 and \$3.47 per square foot of building area. The subject's improvement assessment of \$7.30 per square foot is above the range established by the comparables contained in this record.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for

filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.